



## Texas Department of Health

William R. Archer III, M.D.  
Commissioner of Health

<http://www.tdh.state.tx.us>

Patti J. Patterson, M.D., M.P.H.  
Executive Deputy Commissioner

1100 West 49th Street  
Austin, Texas 78756-3199  
512/458-7111

February 3, 1999

Ms. Phyllis Cowling, Chief Financial Officer  
Baptist St. Anthony's Health System  
1600 Wallace Blvd..  
Amarillo, Texas 79106

Dear Ms. Cowling:

We have reviewed the audit report on Baptist St. Anthony's Health System for the year ended December 31, 1997. The report was prepared by Price Waterhouse Coopers, Certified Public Accountants. We reviewed the report to determine if Baptist St. Anthony's Health System met the audit requirements of Office of Management and Budget (OMB) Circular A-133.

Our review was limited to an examination of the audit report and related reports on compliance and internal controls. We did not examine the audit working papers nor did we evaluate the adequacy of the audit work performed. In our opinion, Baptist St. Anthony's Health System met the audit requirements of OMB Circular A-133 for the year ended December 31, 1997.

We have made this letter and your report available to appropriate officials in this Department.

Sincerely,

Frank E. Ditmore, CPA  
Director  
Internal Audit Division

Audit Number: 97-0471